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The selling price per unit is \$1,000. The budgeted level of production activity includes the budgeted manufacturing cost per unit of \$1,000 units. There are no sales discounts or quantity discounts; thus, production volume variance is defined as the cost of goods sold in the month in which it occurs.

100



	January	February	March
Costs:			
Beginning inventory	0	100	100
Purchase	1,000	1,200	1,000
Spice	1,000	1,200	1,000
Available costs:			
Manufacturing cost per unit produced	0	100 \$	100 \$
Operating (marketing) cost per unit sold	0	700 \$	500 \$
Fixed costs:			
Manufacturing costs	0	400,000 \$	400,000 \$
Operating (marketing) costs	0	700,000 \$	500,000 \$

10

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Myaccountinglab Answer Key

S Marginson



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